



DEPARTMENT OF HEALTH & HUMAN SERVICES

Substance Abuse and Mental
Health Services Administration

Center for Mental Health Services
Center for Substance Abuse
Prevention
Center for Substance Abuse
Treatment
Rockville MD 20857

August 16, 2010

Alice Huffaker, Director
Office of Grants Management
California Dept. of Alcohol & Drug Programs
1700 K Street
Sacramento, CA 95811-4037

RE: Resolution of June 30, 2008 OMB Circular
A-133 Audit Report Recommendation
CIN: A-09-04-94256

Dear Ms. Huffaker:

The purpose of this letter is to inform you that the Substance Abuse and Mental Health Services Administration (SAMHSA) considers your Department's fiscal year ended June 30, 2008 Office of Management and Budget (OMB) Circular A-133 audit report recommendations it was assigned to resolve to be satisfactorily resolved. Our determination was based on the Department's views and corrective action plans within the OMB Circular A-133 audit report as well as its responses to our audit resolution letters. No further actions are required at this time.

Please contact me with questions or concern at 240-276-1403 or dan.spears@samhsa.hhs.gov. Thank you for your cooperation.

Sincerely,

Dan Spears

Dan Spears, CPA
Financial Advisory Services Officer
SAMHSA, Division of Grants Management